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ARIZONA CORPORATION COMMISSION

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October 27, 2000

Patrick Crocker Early, Lennon, Peters & Crocker, P.L.C. 900 Comerica Building

Kalamazoo, MI 49007-4752

RE: Inmark, Inc.

Docket No. T-03372A-97-0255

Dear Mr. Crocker:

On May 16, 1997, Inmark, Inc. filed an application for a CC&N to provide intrastate telecommunications in the State of Arizona. The Applicant is required to publish legal notice of the application in all counties where services will be provided.

Additionally, in order for Staff to continue with its review of this application, the following information must be submitted:

- A. Include a copy of your Company's most recent balance sheet, income statement, audit report (if audited), and all related notes to these financial statements.
- B. If the balance sheets you submit do not have retained earnings accounts, please provide this account information on a separate sheet.
- C. If your Company intends to rely on the financial resources of its Parent Company, please provide your Parent Company's financial statements. Also, please provide a written statement from your Parent Company attesting that it will provide complete financial backing if your Company experiences a net loss or a business failure and that it will guarantee re-payment of customers' advances, prepayments or deposits held by your Company if, for some reason, your Company cannot provide service or repay the deposits.
- D. Will your customers by required to (or have the option to) pay advances, prepayments, or deposits for any of your products or services? (Please note that prepaid calling cards are considered de facto prepayments by the Commission.)

E. Please submit a proposed tariff with both maximum rates, along with the proposed initial rate to be charged for each proposed service to be offered. Only one set of rates is listed in your proposed tariff. Please send us your current price list and your maximum rates. If no maximum is sent, then the current prices on file will be considered current and maximum rates.

This information must be received by Docket Control within 71 days of the date of this letter. Please mail an original plus 10 copies to: Docket Control, Arizona Corporation Commission, 1200 W. Washington Street, Phoenix, AZ 85007-2927. If no response is received, Staff may recommend that the application be terminated. If the application is terminated, the Applicant cannot provide the same telecommunications services in Arizona for which it is currently applying, until such time as a new application is filed with and approved by the Commission.

Remember that information submitted for a CC&N will be made a part of the public record (including financial statements). Any information designated as confidential will not be accepted by Docket Control. If you have any questions, please contact me at (602) 542-0742. Thank you for your prompt response to this request.

Respectfully,

Marta Kalleberg